

CITY OF DURHAM, NORTH CAROLINA

MEMORANDUM

December 31, 2008

TO: Arche McAdoo, Deputy Finance Director

FROM: Paul Mason, Collections Supervisor

Subject: Beer & Wine Rate Information

Upon researching beer and wine license fees charged in other states we have found that the license fee varies based upon business activity (e.g. hotel, bar, retail store, private club, wholesaler, etc.), population of jurisdiction, length of time business has been in operation, and several other factors. There is no way to compare North Carolina to other states where the license fee is based upon activities versus North Carolina's fee based upon a flat rate (with an additional tax for each location) for beer and wine sale, and wholesaler license fee.

Below is retail beer and wine fee information for some selected cities and states.

City, State (Population)	Beer License		Wine License	
	Off Premises	On Premises	Off Premises	On Premises
Charleston, WV (50,478)	\$100	\$100	\$100	\$100
Wheeling, WV (30,096)	\$75.50	\$75.50	\$150.50	\$150.50
Clarksville, TN (119,250)	\$100	\$100	\$100	\$100
Nashville, TN (619,626)	\$100	\$100	\$100	\$100
Henderson, KY (27,373)	\$100	\$100	\$100	\$100
Atlanta, GA (519,145)	\$2,250	\$5,000	\$2,250	\$5,000
Conyers, GA (12,205)	\$750	\$750	\$750	\$750
Alexandria, VA (128,283)	\$100	\$100	\$150	\$150
Fairfax, VA (21,498)	\$50	\$50	\$75	\$75
City of Durham (222,672)	\$5	\$15	\$10	\$15